

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3084

To make a technical amendment to the Internal Revenue Code of 1986 relating to the Boat Safety Account in the Aquatic Resources Trust Fund.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 1993

Mr. TAUZIN (for himself, Mr. STUDDS, Mr. FIELDS of Texas, Mr. COBLE, Mr. LIPINSKI, Mr. BATEMAN, and Mr. LAUGHLIN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To make a technical amendment to the Internal Revenue Code of 1986 relating to the Boat Safety Account in the Aquatic Resources Trust Fund.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. TECHNICAL AMENDMENT TO INTERNAL REVE-**  
4                       **NUE CODE RELATING TO BOAT SAFETY AC-**  
5                       **COUNT.**

6       Section 9503(c)(4)(A)(ii) of the Internal Revenue  
7       Code of 1986 (26 U.S.C. 9503(c)(4)(A)(ii) is amended—

8               (1) in subclause (II) by striking “No” and in-  
9       serting “Subject to subclause (III), no”, and

1           (2) by adding after subclause (II) the following  
2       new subclause:

3                   “(III) DETERMINATION OF INCREASE  
4                   OF AMOUNT IN ACCOUNT.—Amounts pre-  
5                   viously appropriated from the Aquatic Re-  
6                   sources Trust Fund for carrying out the  
7                   purposes of section 13106 of title 46, Unit-  
8                   ed States Code, but not distributed, shall  
9                   not be treated as amounts in the Boat  
10                  Safety Account when determining whether  
11                  the amount in the Boat Safety Account  
12                  would be increased to a sum that exceeds  
13                  the limit established in subclause (II).”.

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